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ENGROSSED SUBSTITUTE HOUSE BILL 1211

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State of Washington

60th Legislature

2007 Regular Session

By House Committee on Finance (originally sponsored by Representatives Chase, Morris, Upthegrove, Wallace, Kagi, McCune, Moeller, Dunn, Linville and Morrell)

READ FIRST TIME 03/05/07.

1 AN ACT Relating to providing tax exemptions for solar hot water  
2 components; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; and providing an expiration date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
8 solar water heating components, including repair and replacement parts  
9 for such components, or to sales of or charges made for labor and  
10 services rendered in respect to installing, repairing, cleaning,  
11 altering, or improving such components.

12 (2) A person taking the exemption under this section must keep  
13 records necessary for the department to verify eligibility under this  
14 section. This exemption is available only when the buyer provides the  
15 seller with an exemption certificate in a form and manner prescribed by  
16 the department. The seller shall retain a copy of the certificate for  
17 the seller's files.

1        NEW SECTION.   **Sec. 2.**   A new section is added to chapter 82.12 RCW  
2   to read as follows:

3        The provisions of this chapter do not apply in respect to the use  
4   of solar water heating components; repair and replacement parts for  
5   such components; or to sales of or charges made for labor and services  
6   rendered in respect to installing, repairing, cleaning, altering, or  
7   improving such components.

8        NEW SECTION.   **Sec. 3.**   This act expires June 30, 2009.

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